



If you cannot resolve your differences with the audit or collection supervisor, you may request an independent review of your situation, within 30 days of the decision, by submitting a written protest, explaining your position to the Office of Tax Appeals.

All written protests must be sent to the audit or collection supervisor who will forward the cases to the:

**Director of the Office of Tax Appeals
Office of Tax and Revenue**

941 North Capitol Street, NE, 1st Floor
Washington, D.C. 20002

Phone: (202) 442-6945

Fax: (202) 442-6948

OFFICE OF TAX APPEALS

Valid Tax Appeal Issues

As a taxpayer, you have the right to an independent appeals process if you disagree with certain actions taken by the Office of Tax and Revenue.

If you do not agree with the results of an audit or a collection action, you have the option of requesting an informal meeting with the appropriate supervisor to discuss the matter in an effort to arrive at a mutually agreed upon settlement.

Tax Appeal Process

The Office of Tax Appeals is committed to providing District taxpayers an opportunity to resolve disputes with audit or collection supervisors directly, without litigation, and through an independent appeals process. After an informal meeting with the appropriate supervisor, a decision will then be made on the issue within 10 days.



The Office of Tax Appeals

is committed to providing District of Columbia taxpayers

an opportunity to resolve disputes without litigation.



Valid Tax Appeal Issues

The Office of Tax Appeals will consider the following issues with respect to business, income, and other taxes:

Collection Matters

- Seizure of property
- Levy or notice of intent to levy
- Rejection of an offer in compromise
- Determination of corporate officer liability
- Determination of bulk sale liability
- Issuance of lien warning or filing of notice of lien
- Refusal to release lien or discharge lien from property
- Publication of liability on the Internet
- Denial of request for waiver of interest and penalties

Audit Matters

- Tax deficiencies
- Rulings on applications for qualification as an exempt organization
- Denial of request for waiver of interest and penalties
- Decisions on claims for refund
- Notice of refund intercept or offset for payment of student loans or child support

NOTE: The Office of Tax Appeals does not consider issues related to real property taxes. Please contact the Real Property Tax Administration for questions regarding real property.



Government of the District of Columbia
Mayor Anthony A. Williams

Office of the Chief Financial Officer
Dr. Natwar M. Gandhi, CFO

Office of Tax and Revenue
Phil Brand, DCFO